Q. Table 3-24 presents the proposed amortization of regulatory deferrals. If the proposed amortization is accepted, the approved rates will be set at a level that is sufficient to recover \$626,000 in amortizations in 2013 and 2014. Also, if there is a GRA for the 2015 rate year, rates would be set at a level sufficient to recover \$831,000 of regulatory deferrals.

Has NP considered options for ensuring that the amortization of these regulatory deferrals are removed from rates after 2015, such as recovering these costs through a rate rider that would expire as of December 31, 2015? If so, please provide the options considered by the company for removing these costs from rates when they are no longer borne and the advantages and disadvantages of each option.

A. See response to Request for Information CA-NP-396.